

By: Bohac, Zedler

H.B. No. 1913

Substitute the following for H.B. No. 1913:

By: Hilderbran

C.S.H.B. No. 1913

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the waiver of penalties and interest on certain  
3 delinquent ad valorem taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 33.011, Tax Code, is amended by amending  
6 Subsection (d) and adding Subsection (i) to read as follows:

7 (d) A request for a waiver of penalties and interest under  
8 Subsection (a)(1) or (3), (b), or (h) must be made before the 181st  
9 day after the delinquency date. A request for a waiver of penalties  
10 and interest under Subsection (a)(2) must be made before the first  
11 anniversary of the date the religious organization acquires the  
12 property. A request for a waiver of penalties and interest under  
13 Subsection (i) must be made before the 181st day after the date the  
14 property owner making the request receives notice of the delinquent  
15 tax that satisfies the requirements of Section 33.04(b). To be  
16 valid, a waiver of penalties or interest under this section must be  
17 requested in writing. If a written request for a waiver is not  
18 timely made, the governing body of a taxing unit may not waive any  
19 penalties or interest under this section.

20 (i) The governing body of a taxing unit may waive penalties  
21 and interest on a delinquent tax that relates to a date preceding  
22 the date on which the property owner acquired the property if:

23 (1) the property owner or another person liable for  
24 the tax pays the tax not later than the 181st day after the date the

1 property owner receives notice of the delinquent tax that satisfies  
2 the requirements of Section 33.04(b); and

3 (2) the delinquency is the result of taxes imposed on:

4 (A) omitted property entered in the appraisal  
5 records as provided by Section 25.21;

6 (B) erroneously exempted property or appraised  
7 value added to the appraisal roll as provided by Section 11.43(i);  
8 or

9 (C) property added to the appraisal roll under a  
10 different account number or parcel when the property was owned by a  
11 prior owner.

12 SECTION 2. Section 33.04, Tax Code, is amended to read as  
13 follows:

14 Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each  
15 year the collector for a taxing unit shall deliver a notice of  
16 delinquency to each person whose name appears on the current  
17 delinquent tax roll. However, the notice need not be delivered if:

18 (1) a bill for the tax was not mailed under Section  
19 31.01(f); or

20 (2) the collector does not know and by exercising  
21 reasonable diligence cannot determine the delinquent taxpayer's  
22 name and address.

23 (b) If the delinquency is the result of taxes imposed on  
24 property described by Section 33.011(i), the first page of the  
25 notice must include, in 14-point boldfaced type or 14-point  
26 uppercase letters, a statement that reads substantially as follows:

27 "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT

1 TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT  
2 PAID, THE LIEN MAY BE FORECLOSED ON."

3 SECTION 3. This Act takes effect September 1, 2013.